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DESIGNING A FINANCIAL ACCOUNTING INFORMATION SYSTEM SPREADSHEET-BASED

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Abstract:
This study aims to design an integrated accounting information system based on spreadsheets to support the process of recording transactions and preparing financial statements at CV Sukses Maju Jaya. The primary challenge identified is that transaction recording remains manual, resulting in less accurate and unstructured financial information. The research method used is descriptive qualitative with a Research and Development (R&D) approach. The results indicate that the system is able to automate the accounting cycle from journal entries to financial statements, including ledger, trial balance, income statement, statement of changes in equity, and statement of financial position. The system improves efficiency, accuracy, and supports better decision-making.

INTRODUCTION

Rapid technological developments have driven the era of digital transformation, which has fundamentally changed the way businesses operate around the world. This transformation not only touches large corporations, but also requires Micro, Small, and Medium Enterprises (MSMEs) to adapt to remain relevant and competitive. MSMEs are an important pillar of the economy, but often face challenges in efficient operational management, especially in accounting and financial aspects (Khairi, et al., 2025).

Good financial management is the main factor in determining the success of a business, one of which is through the preparation of proper financial reports. Financial statements are the result of the process of recording and processing financial transactions that are systematically compiled to provide information about the financial position, performance, and cash flow of a business in a certain period. Financial statements function as an important communication tool for internal and external parties

in assessing the condition and performance of a business (Aprisyah & Yuliati, 2021). However, in reality, there are still many business actors who do not have an adequate financial recording system. Transaction recording is still done manually, simply, and even only relies on memory, so that the financial information produced becomes less accurate, unsystematic, and difficult to analyze (Pratiwi et al., 2025).

The limitations in financial management are caused by several factors, including the low understanding of business actors in accounting, limited human resources, and the lack of use of technology in the financial recording process. This condition results in the financial statements produced not in accordance with applicable accounting standards. The use of non-optimal financial statements can have an impact on errors in decision-making and increase the risk of financial problems (Asa Bakti & Anton, 2021). To overcome these problems, the implementation of an accounting information system (AIS) is needed that is able to help the process of recording, processing, and presenting financial information more effectively and efficiently. In addition, the application of accounting information systems can help financial management and facilitate decision-making (Yulianto et al., 2024).

Along with the development of information technology, the application of computer-based accounting information systems is one of the solutions that can be used to improve the quality of financial management in business actors. A wide range of accounting applications have been developed, ranging from simple to complex. However, the use of accounting applications such as Accurate and Zahir Accounting is still an obstacle for some MSMEs because they require relatively high costs and special skills in their operation (Sulistyo Aji et al., 2019).

Spreadsheets are one of the applications that can be used as a solution in building a simple accounting information system. With various features such as functions and formulas (SUM, IF, VLOOKUP, INDEX, and MATCH), it is able to automate the process of recording and compiling financial statements. The use of spreadsheets has also been proven to increase efficiency and accuracy in financial data processing (Tezar, 2022; Acopen, 2024).

However, in practice, the use of spreadsheets is still often limited to simple recording and has not been developed into an integrated accounting information system. This also happens with CV Sukses Maju Jaya Semarang, where transaction recording is still done manually and has not been optimally computerized. This condition causes the

process of preparing financial statements to be longer, less accurate, and difficult to use in decision-making.

Based on these problems, it is necessary to design a spreadsheet-based accounting information system for CV Sukses Maju Jaya that is able to integrate the process of recording transactions to the preparation of financial statements automatically. The designed system is expected to improve the efficiency, accuracy, and quality of financial information produced, so as to support more effective decision-making.

LITERATURE REVIEW

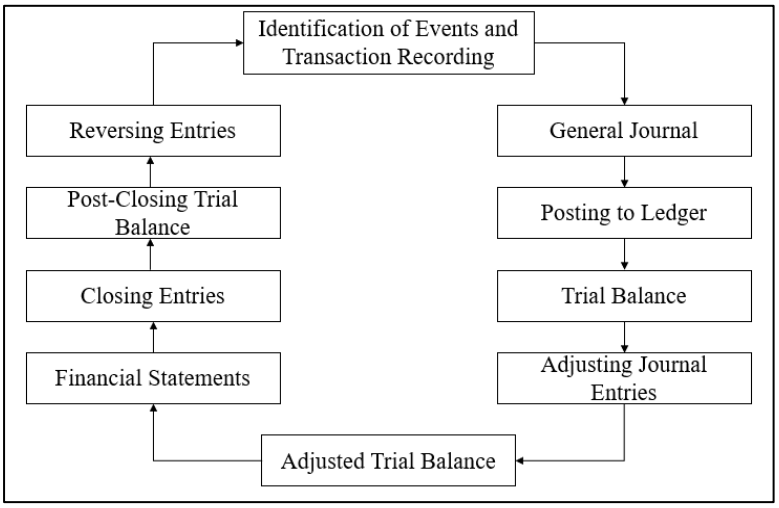
Accounting Information System (AIS)

An Accounting Information System (AIS) is a set of procedures, documents, records, and human resources used to identify, record, and process financial data in order to produce information that is relevant to managerial decision-making (Nabilhajid & Ahalik, 2023). The purpose of an accounting information system is to be able to collect and store data on the company's financial activities or transactions, carry out effective and appropriate control over the company's assets, be able to process financial data into information in making management decisions about business planning and control that will be cost-efficient and time efficient for financial performance, as well as being able to supervise all financial activities of the company, as well as in the presentation of systematic and accurate financial data in the right accounting period (Darmayanti et al., 2021).

Accounting Cycle

A period of activity begins with collecting transaction data until the preparation of financial statements, followed by the closing process so that a balance sheet will be obtained after closing. The balance sheet after the next closure becomes the initial balance sheet of the next period. And so on, the process runs from one period to the period of the brick. This activity is referred to as the accounting cycle as seen in figure 1.

Figure 1
Accounting Cycle



Source: Author, 2026

Spreadsheets in Accounting

Spreadsheet is a table-based data processing application that is used to systematically calculate, analyze, and manage data. In the field of accounting, spreadsheets are widely used as an aid in the process of recording and compiling financial reports (Romney & Steinbart, 2018). Commonly used spreadsheet applications include Microsoft Excel and Google Sheets. Both apps have almost the same function in managing data, but they have differences in terms of access and additional features.

Spreadsheets have advantages in terms of ease of use, flexibility, and the ability to perform automated calculations through various functions such as SUM, IF, and VLOOKUP. With this feature, the data processing process becomes faster and more efficient compared to manual methods (Tezar, 2022).

In the context of accounting, spreadsheets can be used to compile general journals, ledgers, balance sheets, and financial statements in an integrated manner. This makes spreadsheets one of the effective tools in supporting accounting information systems.

Financial Statements

A financial statement is a company document that reports a company in monetary terms that provides information to help people make business decisions based on that information (Horngren & Horrison, 2017:25). In other words, financial statements describe the company's performance in a period. Performance information is needed to

assess potential changes in economic resources that may be controlled in the future and is used to predict a company's ability to generate cash from its resources.

The results of the financial statements can be used as an analysis of where the company is currently standing. Therefore, the analysis of the financial statements of a company or organization must be carried out carefully and carefully using the right tools, methods and techniques so that useful results can be obtained in helping decision-making. The company can obtain financial statements from the results of the accounting process so that it produces 5 types of reports, namely: balance sheet, capital change, profit/loss statements, cash flows and records related to financial statements (Ningtiyas, 2017). The analysis of the financial statements is an interpretation for the managerial ranks about the position, condition and performance of the company to creditors and investors. Apart from being an overview of the past, financial statements can also be used as targets and projections of the organization/company's achievements in the future (Denny Erica, 2018).

RESEARCH METHODS

This study uses a descriptive qualitative approach with the aim of designing, implementing, and testing a spreadsheet-based accounting system using Google Spreadsheet Online on CV Sukses Maju Jaya. This approach is commonly used in the development of simple accounting information systems for MSMEs (Aji et al., 2019; Satria et al., 2021). The research method used in this study is *Research and Development (R&D). Research and Development* is research that is able to be a link between basic and applied research. This research is also interpreted as a process to develop new products or improve existing products. The intended products can be in the form of hardware such as books, modules, classroom learning tools, laboratories, or software such as programs for data management, learning training, etc. The stages of research carried out include needs analysis, system design, system development, testing, and evaluation referring to the Research and Development method (Sugiyono, 2017).

1. Needs Analysis

   This stage is carried out to identify system needs based on the problem of recording transactions that are still done manually. The analysis includes the system's input, process, and output needs.
2. System Design

Designing the architecture of the spreadsheet-based system, including general journals, ledgers, trial balances, and financial statements, as well as mapping the system flow through flowcharts.

3. System Development

   The core process of building the system in Google Sheets by utilizing advanced formulas such as SUM, IF, IFERROR, VLOOKUP, INDEX, MATCH, and QUERY to automate data processing.

4. System Testing

   Testing is done by entering transaction data into the system to ensure that the system can run properly and generate financial reports automatically.

5. System Evaluation

   The evaluation stage is carried out to assess the performance of the system that has been developed and identify shortcomings that are still present in the system.

The object of this research is CV Sukses Maju Jaya which is located in Semarang City, Central Java, which is one of the growing MSME companies. This research uses company transaction data in the September 2025 period as the basis for testing the developed system. Data collection was carried out through direct interviews with company management, field observations, and literature studies from previous research. This data collection technique is in line with the recommendations of accounting information system research methods for MSMEs which emphasize a combination of observation, interviews, and literature studies (Anna, 2022).

RESEARCH FINDINGS

Requirement Analysis

Based on field observations, interviews with business owners, and examination of transaction documents, it was found that CV Sukses Maju Jaya still implements a manual financial recording system. Some transactions are recorded conventionally, while the rest are kept as a pile of transaction evidence without systematic recapitulation. This condition causes crucial information such as cash position, accounts receivable, debt, inventory, and profit/loss to be difficult to access in real-time. Furthermore, the preparation of financial statements at the end of the period is time-consuming and prone to human error risks, such as data duplication or loss of physical documents. Therefore,

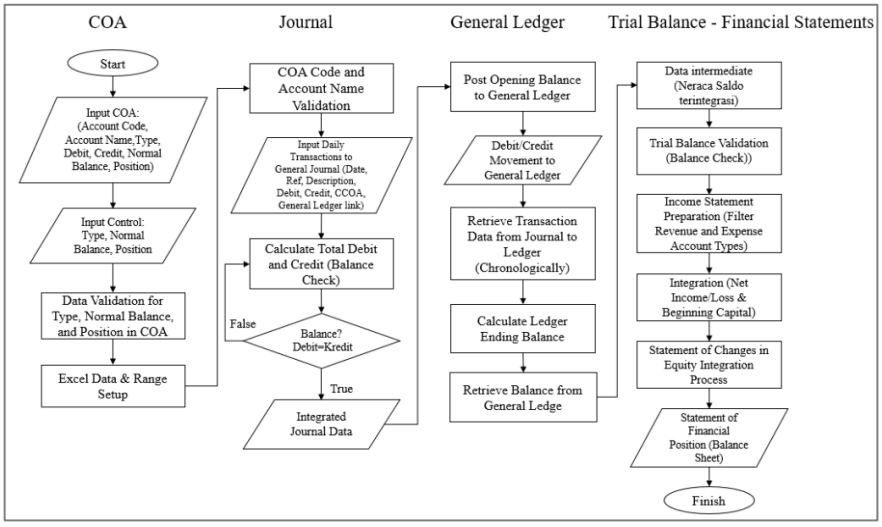
companies need a digital-based accounting information system that is able to effectively automate business processes. The key functional needs identified include:

a. Designing a Chart of Accounts (COA): Compiling a list of accounts that are in accordance with the accounting standards of trade MSMEs but remain flexible according to the specific operational needs of CV Sukses Maju Jaya.
b. Automated Data Integration: Building data connectivity from general journal entries to the statement of financial position to improve the accuracy and efficiency of financial information, ultimately supporting better managerial decision-making.

Accounting System Design

The results of this research consist of a spreadsheet-based accounting information system design on CV Sukses Maju Jaya integrates the transaction recording process with automated financial statement preparation. The design of the system is carried out based on proof of transactions obtained from the company, then adjusted to the needs of the company's accounts and business processes based on the results of interviews with the company's manager. The system designed consists of several main sheets that are interconnected, namely Chart of Accounts (COA), control, general journal, general ledger, trial balance, income statement, statement of changes in equity, and statement of financial position. With this design, the process of processing financial data can be carried out in a more systematic, structured, and already understood by users. The flow of the design of the financial statement preparation system can be seen in the figure 2.

Figure 2
Sistem Flowchart



Source: Author, 2026

Several stages in designing the Financial Statement Accounting Information system:

a. Creating a *Chart of Account*

A COA sheet is a sheet to accommodate the list of accounts and initial balances. The account list consists of the account code, account name, type, initial debit balance, initial credit balance, normal balance and position. In this study, the chart of accounts is compiled based on the needs of CV Sukses Maju Jaya by adjusting the type of transactions that occur in the company's operational activities.

Figure 3
Chart of Account

CV SUKSES MAJU JAYA							
NERACA AWAL							
PERIODE 1-31 SEPTEMBER 2025							
Kode Akun	**Nama Akun**	**Tipe**	**Debit**	**Kredit**		**Saldo Normal**	**Pos**
1-1101	Kas Besar	Kas	70.690.000			DEBIT	NRC
1-1201	Bank BCA	Bank	95.747.400			DEBIT	NRC
1-1301	Piutang Usaha	Piutang				DEBIT	NRC
1-1302	Piutang Karyawan	Piutang				DEBIT	NRC
1-1303	Persediaan Barang Dagangan	Persediaan	52.521.203			DEBIT	NRC
1-1304	Uang Muka Pembelian	Uang Muka				DEBIT	NRC
1-1305	Sewa Dibayar Dimuka	Uang Muka				DEBIT	NRC
1-1306	Asuransi Dibayar Dimuka	Uang Muka				DEBIT	NRC
1-1307	Pajak Dibayar Dimuka	Uang Muka				DEBIT	NRC
1-1401	Investasi Saham	Investasi				DEBIT	NRC
1-1402	Investasi Jangka Panjang	Investasi				DEBIT	NRC
1-2100	Tanah	Aktiva Tetap				DEBIT	NRC
1-2200	AT Kelompok I	Aktiva Tetap	25.288.000			DEBIT	NRC
1-2300	AT Kelompok II	Aktiva Tetap	17.761.300			DEBIT	NRC
1-2400	AT Kelompok III	Aktiva Tetap				DEBIT	NRC
1-2500	Bangunan	Aktiva Tetap				DEBIT	NRC
1-2600	Akumulasi Penyusutan AT Kelompok I	Akumulasi Penyusutan AT		1.103.083		KREDIT	NRC
1-2700	Akumulasi Penyusutan AT Kelompok II	Akumulasi Penyusutan AT		84.820		KREDIT	NRC
1-2800	Akumulasi Penyusutan AT Kelompok III	Akumulasi Penyusutan AT				KREDIT	NRC
1-2900	Akumulasi Penyusutan Bangunan	Akumulasi Penyusutan AT				KREDIT	NRC
2-1101	Hutang Usaha	Hutang Usaha		86.500.000		KREDIT	NRC
2-1102	Hutang Gaji	Hutang Usaha				KREDIT	NRC
2-1103	Hutang Pajak	Hutang Pajak				KREDIT	NRC
2-2101	Hutang Bank	Hutang Bank				KREDIT	NRC
2-2102	Hutang Leasing	Hutang Lainnya				KREDIT	NRC
3-1000	Modal Pemilik	Modal		100.000.000		KREDIT	NRC
3-2000	Prive	Modal		-		KREDIT	NRC
3-3000	Laba Ditahan	Modal		74.320.000		KREDIT	NRC
3-4000	Laba Periode Berjalan	Modal				KREDIT	NRC
4-1000	Penjualan	Pendapatan				KREDIT	LR
4-2000	Return Penjualan	Pendapatan				KREDIT	LR
4-3000	Potongan Penjualan	Pendapatan				KREDIT	LR
5-1001	Pembelian	Pembelian				DEBIT	LR
5-1002	Return Pembelian	Return Pembelian				KREDIT	LR
5-1003	Potongan Pembelian	Potongan Pembelian				KREDIT	LR
5-1004	Biaya Angkut Pembelian	HPP				DEBIT	LR
5-2000	Harga Pokok Penjualan	HPP				DEBIT	LR
6-1000	Gaji, Tunjangan, Bonus, Honorarium, Lainnya	Biaya				DEBIT	LR
6-2001	Beban Transportasi	Biaya				DEBIT	LR
6-2002	Beban Listrik	Biaya				DEBIT	LR
6-2003	Beban Sewa	Biaya				DEBIT	LR
6-2004	Beban Bunga	Biaya				DEBIT	LR
6-2005	Beban Penyusutan dan Amortisasi	Biaya				DEBIT	LR
6-2006	Beban Administrasi Bank	Biaya				DEBIT	LR
6-2007	Beban Perawatan aktiva dan Service	Biaya				DEBIT	LR
6-2008	Beban Pajak	Biaya				DEBIT	LR
6-2009	Beban Pemasaran atau Promosi	Biaya				DEBIT	LR
6-2010	Beban Entertaintment	Biaya				DEBIT	LR
6-2011	Beban Umum dan Administrasi	Biaya				DEBIT	LR
6-2012	Biaya Kerugian Piutang	Biaya				DEBIT	LR
6-2013	Beban Lain-lain	Biaya				DEBIT	LR
7-1002	Pendapatan Lain-lain	Pendapatan Lainnya				KREDIT	LR
8-1003	Laba Penjualan Aktiva	Pendapatan Lainnya				KREDIT	LR
Jumlah			262.007.903	262.007.903			

Source: Author, 2026

b. Creating a General Journal

A general journal is a worksheet that is used to record all financial transactions that occur in the company, such as sales transactions, cash receipts, purchases, and operational costs. This sheet consists of several columns, namely date, reference (ref), description, account code, account name, and debit and credit columns. In addition, there is a feature for calculating total debits and credits as well as balance checks. The following is a figure from the journal that has been designed:

Figure 4
General Journal

JURNAL UMUM								
PERIODE 1-31 SEPTEMBER 2025								
				KETERANGAN	BALANCE			
				TOTAL	145.448.882	145.448.882		
TANGGAL	REFF	KETERANGAN	KODE	NAMA AKUN	DEBIT	KREDIT	CCOA	KB BB
01-09-25	JU-001	Penjualan Tunai tanggal 01-09-2025	1-1101	Kas Besar	1.200.000		1	11-1101
01-09-25	JU-001	Penjualan Tunai tanggal 01-09-2025	4-1000	Penjualan		1.200.000	1	14-1000
01-09-25	JU-001	Pembayaran Biaya Etalase Toko	1-2200	AT Kelompok I	1.020.000	-	1	11-2200
01-09-25	JU-002	Pembayaran Biaya Etalase Toko	1-1101	Kas Besar		1.020.000	2	21-1101
01-09-25	JU-001	Pembelian ke Toko Oren	1-1303	Persediaan Barang Dagangan	6.701.760	-	1	11-1303
01-09-25	JU-003	Pembelian ke Toko Oren	1-1101	Kas Besar		6.701.760	3	31-1101
01-09-25	JU-002	Pembelian ke Sakura Fashion	1-1303	Persediaan Barang Dagangan	1.885.270	-	2	21-1303
01-09-25	JU-001	Pembelian ke Sakura Fashion	1-1201	Bank BCA		1.885.270	1	11-1201
01-09-25	JU-001	Pelunasan Utang ke Toko Nike	2-1101	Hutang Usaha	180.000	-	1	12-1101
01-09-25	JU-002	Pelunasan Utang ke Toko Nike	1-1201	Bank BCA		180.000	2	21-1201
02-09-25	JU-004	Penjualan Tunai tanggal 02-09-2025	1-1101	Kas Besar	1.320.000	-	4	41-1101
02-09-25	JU-002	Penjualan Tunai tanggal 02-09-2025	4-1000	Penjualan		1.320.000	2	24-1000
02-09-25	JU-001	Pembayaran Biaya Promosi	6-2009	Beban Pemasaran atau Promosi	630.000	-	1	16-2009
02-09-25	JU-005	Pembayaran Biaya Promosi	1-1101	Kas Besar		630.000	5	51-1101
03-09-25	JU-006	Penjualan Tunai tanggal 03-09-2025	1-1101	Kas Besar	1.250.000	-	6	61-1101
03-09-25	JU-003	Penjualan Tunai tanggal 03-09-2025	4-1000	Penjualan		1.250.000	3	34-1000
04-09-25	JU-007	Penjualan Tunai tanggal 04-09-2025	1-1101	Kas Besar	885.200	-	7	71-1101
04-09-25	JU-004	Penjualan Tunai tanggal 04-09-2025	4-1000	Penjualan		885.200	4	44-1000

Source: Author, 2026

c. Creating a Ledger

This automation provides advantages in the form of reducing repetitive work and minimizing the risk of errors in recording. In addition, users can easily monitor changes in account balances in real-time based on inputted transactions. The final balance of each account can be checked from the search based on the Account Number in the upper right corner, then the final balance will be automatically displayed.

d. Creating a Trial Balance

Trial balance is a report that contains all types of account names along with the total balance of each account that is systematically compiled according to the account code sourced from the company's general ledger in a certain period. Basically, a trial balance is a worksheet prepared manually or automated by an accounting system that lists all accounts from the general ledger at the end of the accounting period (end of the month, end of quarter or end of year). You can use this report as a benchmark so that you don't

make mistakes when posting or transferring books to the debit and credit columns of the ledger.

e. Creating an Income Statement

The income statement is one of the parts of the company's financial statements that contains the company's income and expenses and provides information about the company's net profit/loss in a certain accounting period.

f. Creating an Equity Change Report

This report shows the factors that cause changes in equity, both additions such as operating profit and subtraction such as capital withdrawals by owners. With this report, users can find out the development of the company's capital value from the beginning to the end of the accounting period.

g. Creating a Statement of Financial Position (Balance Sheet)

The Statement of Financial Position (formerly known as the Balance Sheet) presents comprehensive information regarding the company's assets, liabilities, and equity at a specific point in time. This report provides a structured overview of the company's overall financial health, enabling stakeholders to evaluate the company's liquidity, solvency, and its capability to manage resources effectively in fulfilling long-term obligations.

System Development

After the design is completed, the next stage is system development. This system was developed using the Google Sheets platform to take advantage of cloud-based computing features. In addition to using standard formulas such as SUM, VLOOKUP, and QUERY, this system development maximizes the data validation feature for creating account code dropdown menus to minimize input errors. The advantage of using Google Sheets in this study is the version history feature that allows tracking of every data change, so that the transparency of financial data is maintained. The following is an example of a detailed description of the main components and formulas implemented in the development of this system, especially those used in the ledger:

Figure 5
General Ledger

	CV SUKSES MAJU JAYA							
	BUKU BESAR						AKUN	1-1201
	PERIODE 1-32 AGUSTUS 2025						DEBIT	95.747.400
							KREDIT	-
	KODE	1-1201			SALDO AWAL	95.747.400		
	NAMA AKUN	Bank BCA			SALDO AKHIR	110.816.466		
					SALDO NORMAL	DEBIT		
	TANGGAL	REF	KETERANGAN	DEBIT	KREDIT	SALDO		
1	01-09-25	JU-001	Pembelian ke Sakura Fashion	-	1.885.270	93.862.130		
2	01-09-25	JU-002	Pelunasan Utang ke Toko Nike	-	180.000	93.682.130		
3	09-09-25	JU-003	Setor Tunai	8.560.000	-	102.242.130		
4	10-09-25	JU-004	Pembayaran PPh Final	-	-	102.242.130		
5	15-09-25	JU-005	Setor Tunai	2.764.000	-	105.006.130		
6	20-09-25	JU-006	Pelunasan Utang ke Toko Baru	-	1.599.000	103.407.130		
7	20-09-25	JU-007	Pembayaran Biaya Internet Toko	-	444.000	102.963.130		
8	22-09-25	JU-008	Setor Tunai	6.124.000	-	109.087.130		
9	24-09-25	JU-009	Pembelian ke Toko Strawberry	-	-	109.087.130		
10	28-09-25	JU-010	Uang masuk Penj 27	536.330	-	109.623.460		
11	28-09-25	JU-011	By. MDR Penj Non Tunai Tgl 27	-	3.754	109.619.706		
12	29-09-25	JU-012	Uang masuk Penj Non Tunai 28	1.125.540	-	110.745.246		
13	29-09-25	JU-013	. MDR Penjualan Non Tunai 28/09/20	-	8.854	110.736.392		
14	30-11-24	JU-014	Uang Masuk Penj Non Tunai 29	110.850	-	110.847.242		
15	30-11-24	JU-015	By. MDR Penj Non Tunai Tgl 29	-	776	110.846.466		
16	30-11-24	JU-016	By. Admin Bank	-	30.000	110.816.466		

Source: Author, 2026

Table 1
Ledger Formula

Table Columns	Formula
Account Name	=INDEX(nama_coa; MATCH(C6; kode_coa; 0))
Initial Balance	=IF(C6="";""; IF(G8="DEBIT"; INDEX(debit_coa; MATCH(C6; kode_coa; 0)); INDEX(kredit_coa; MATCH(C6; kode_coa; 0))))
Final Balance	=INDEX(saldo_bb; LARGE(A:A; 2))
Normal Balance	=INDEX(SN_coa; MATCH(C7; nama_coa; 0))
Date	=IFERROR(INDEX(tanggal_ju; MATCH(A10&$C$6; kbbb_ju; 0));"")
Ref	=IFERROR(INDEX(ref_ju; MATCH(A10&$C$6; kbbb_ju; 0));"")
Remarks	=IFERROR(INDEX(keterangan_ju; MATCH(A10&$C$6; kbbb_ju; 0));"")
Debit	=IFERROR(INDEX(debit_ju; MATCH(A10&$C$6; kbbb_ju; 0));"")
Credit	=IFERROR(INDEX(kredit_ju; MATCH(A10&$C$6; kbbb_ju; 0));"")
Balance	=IF(B10="","; IF($G$8="DEBIT";$G$6+SUM($E$10:E10)-SUM($F$10:F10);$G$6+SUM($F$10:F10)-SUM($E$10:E10)))

Source: Author, 2026

System Testing

The system was tested using real transaction data from the company for the September 2025 period. The tested transactions included cash receipts from sales, purchase of goods, payment of operating expenses, payment of debts, and adjustment transactions at the end of the period. All data was entered into a general journal sheet to ensure that the system ran according to the planned flow.

The test results show that the system is able to process transaction data into a ledger and balance sheet automatically. Furthermore, the system can also generate income statements, capital change reports, and financial position reports faster than

manual methods. In terms of accuracy, total debits and credits can be controlled, making it easier to check recording errors.

Figure 6
Integrated Income Statement

CV SUKSES MAJU JAYA			
LAPORAN LABA RUGI			
PERIODE 1-31 DESEMBER 2025			
Pendapatan			
4-1000	Penjualan	63.109.870	
			63.109.870
4-2000	Return Penjualan	-	-
4-3000	Potongan Penjualan	-	-
	Pendapatan kotor		63.109.870
Harga Pokok Penjualan			
	Persediaan Awal	52.521.203	
	Pembelian Awal	10.186.030	
5-1004	Biaya Angkut Pembelian	-	
		10.186.030	
5-1002	Return Pembelian	-	
5-1003	Potongan Pembelian	-	
	Pembelian Bersih	10.186.030	
	Barang yang Tersedia untuk di jual		62.707.233
	Persediaan Akhir	26.989.865	
	Harga Pokok Penjualan	35.717.368	
	Laba kotor		27.392.502
Beban Operasi			
6-1000	Gaji, Tunjangan, Bonus, Honorarium, Lainnya	5.320.000	
6-2001	Beban Transportasi	-	
6-2002	Beban Listrik	4.944.000	
6-2003	Beban Sewa	-	
6-2004	Beban Bunga	2.314.000	
6-2005	Beban Penyusutan dan Amortisasi	-	
6-2006	Beban Administrasi Bank	43.384	
6-2007	Beban Perawatan aktiva dan Service	-	
6-2008	Beban Pajak	-	
6-2009	Beban Pemasaran atau Promosi	630.000	
6-2010	Beban Entertaintment	-	
6-2011	Beban Umum dan Administrasi	-	
6-2012	Biaya Kerugian Piutang	-	
6-2013	Beban Lain-lain	-	
		13.251.384	
7-1002	Pendapatan Lain-lain	25.010	
8-1003	Laba Penjualan Aktiva	-	
		25.010	
	Laba (Rugi) Bersih		**14.166.128**

Source: Author, 2026

System Evaluation

Based on the test results, this spreadsheet-based accounting information system is considered feasible to be applied to CV Sukses Maju Jaya. This system is able to provide benefits in the form of time efficiency in the preparation of financial statements, increased calculation accuracy, ease of tracking transaction data, and faster provision of financial information to support managerial decision-making.

The effectiveness of the system can be seen from the difference compared to the previous method. In the manual system, the journaling process, posting to the ledger per account, and the preparation of financial statements are carried out separately so that it takes longer and is prone to recording errors. Through the developed system, users only need to input transactions in public journals, then the data will be processed automatically to produce financial reports.

In addition, the system provides easy access because business owners can monitor financial statements anytime and anywhere through internet-connected devices without the need to manually send files. However, from a data security aspect, user access rights settings are still limited. Therefore, companies are advised to backup data regularly, limit file access only to authorized parties, and provide continuous training to employees so that the system can be used optimally.

DISCUSSION

Based on the results of the research, the spreadsheet-based accounting information system designed and developed at CV Sukses Maju Jaya has been proven to be able to increase efficiency and accuracy in financial management. This is evidenced by the process of recording transactions that are only carried out in public journals, then the system automatically processes the data to produce a ledger, balance sheet, and report.

This automation occurs through the use of spreadsheet formulas such as SUM, IF, VLOOKUP, INDEX, and MATCH that are integrated between sheets. With this system, the data input process becomes simpler, reduces repetitive work, and minimizes calculation errors that often occur in manual methods. This research is in line with the research of Tezar (2022) which states that the use of spreadsheets in accounting information systems can be a simple, efficient, and economical solution in supporting the preparation of financial statements in MSME companies. In addition, research by Yulianto et al. (2024) shows that the application of accounting information systems, even in a simple form, can help improve the quality of financial management and simplify the decision-making process.

System Advantages

Some of the advantages of a spreadsheet-based accounting information system include:

1. Time efficiency, as transactions are only recorded once and are immediately integrated into reports.
2. Accuracy is higher, as the calculation and transfer of balances is carried out automatically by the system.
3. Low cost, without the need to purchase special accounting software, simply take advantage of a free cloud-based application.
4. Flexibility and Accessibility Financial data can be accessed anytime and anywhere as long as connected to the internet.

5. Real-time access, financial data can be updated and accessed directly by multiple users simultaneously.
6. Good financial statements so as to support managerial decision-making.

System Limitations

Although the system developed has various advantages, there are several system limitations that need to be considered:

1. The system is not yet web-based, so it still relies on manual data input, as a result of which potential input errors can still occur.
2. The system is not equipped with advanced security features.
3. Limited data processing capacity for large-scale use.

Thus, the system developed can be an alternative solution for business actors such as MSMEs in improving the quality of financial management in a simple but integrated manner with relatively low costs. However, as businesses develop and transaction complexity increases, the use of spreadsheet-based accounting information systems can be further developed or integrated with web-based systems that have more complete features, such as internal controls, data security, and greater processing capacity.

CONCLUSION

Based on the results of the research that has been conducted on CV Sukses Maju Jaya, it can be concluded that the design and development of a spreadsheet-based accounting information system is able to integrate the process of recording transactions to the preparation of financial statements automatically. The system designed includes general journals, ledgers, balance sheets, and financial statements in the form of income statements and financial position reports, so that the process of processing financial data becomes more efficient, accurate, and structured.

In addition, the use of online-based spreadsheets provides advantages in terms of accessibility and flexibility, where users can access data in real-time as well as perform data processing collaboratively. This makes the system more effective in supporting modern financial management and helping managerial decision-making based on accurate and up-to-date information.

This research also provides a practical contribution in the form of designing a simple spreadsheet-based accounting information system that can be applied by business

actors such as MSMEs as an alternative solution in improving the quality of financial management without requiring large costs. However, for further development, it is recommended that the system be developed to be more complex, such as web-based or integrated with databases, to improve data security, processing capacity, and support the needs of companies with higher transaction rates. In addition, the addition of internal control features is also needed to minimize input errors and improve system reliability in the long run.

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